

ARIZONA FORM**840****Cigarette Distributor's Claim for
Refund of Cigarette Taxes Paid****Luxury
Tax**

Please mail to: Arizona Department of Revenue, Tobacco Tax, 1600 West Monroe, Phoenix, AZ 85007

LICENSED DISTRIBUTOR'S NAME (as appears on your license)	TOBACCO LICENSE NO.	TAXPAYER ID (EIN or SSN)
MAILING ADDRESS	ADDRESS OF BUSINESS LOCATION	
CITY STATE ZIP	CITY STATE ZIP	
NAME OF CONTACT PERSON	TELEPHONE NO. ()	

Read instructions on back of this page prior to completing this claim.

	(A) NUMBER OF STAMPED PACKAGES OF CIGARETTES	(B) TAX RATE	(C) AMOUNT OF TAX PAID
Packages of stamped cigarettes returned to out-of-state supplier. <i>Attach original copy of manufacturer's affidavit for the State of Arizona.</i>	1. 20s a. Blue:	\$1.18	\$
	b. Red:	\$1.00	\$
	2. 25s a. Blue:	\$1.475	\$
	b. Red:	\$1.25	\$
Returned number of stamps which have been spoiled by improper affixation or are surrendered for redemption.	3. 20s a. Blue:	\$1.18	\$
	b. Red:	\$1.00	\$
	4. 25s a. Blue:	\$1.475	\$
	b. Red:	\$1.25	\$
5. Total			\$
6. Less Purchase Discount (2% of face value)			\$
7. Net Refund Claimed			\$

I have read this claim and any attachments with it. Under penalties of perjury, I declare that to the best of my knowledge and belief, they are true, correct and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

PLEASE SIGN HERE

LICENSEE AUTHORIZED AGENT'S SIGNATURE PREPARER'S SIGNATURE PREPARER'S TIN	DATE FIRM'S NAME (PREPARER'S IF SELF-EMPLOYED) DATE	TITLE PREPARER'S ADDRESS
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GENERAL INSTRUCTIONS:

You must file this form to receive a refund for cigarettes taxes paid.

Prepare this form for each refund. File the original with the Arizona Department of Revenue. Retain a copy of the form with all substantiating documentation for at least four years, subject to inspection by the Department.

You must provide your tobacco license number.

You must provide your taxpayer identification number on the form. A taxpayer identification number is either your Federal Employer Identification Number (EIN) or your Social Security Number (SSN), if you are a sole proprietor with no employees.

The Licensee or Authorized Agent must sign the form.

If you pay a preparer to complete the form, the preparer must sign the form and include his or her identification number.

SPECIFIC INSTRUCTIONS:

Lines 1a and 1b, Column A: Enter the quantity of packages returned to the manufacturers bearing either the blue or red Arizona cigarette tax stamps for packs of 20. Attach the **original** affidavit of receipt of stamped cigarettes from the manufacturer. If more than one affidavit, you may combine and use one Arizona Form 840.

Lines 1a and 1b, Column C: Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

Lines 2a and 2b, Column A: Enter the quantity of packages returned to the manufacturers bearing either the blue or red Arizona cigarette tax stamps for packs of 25. Attach the **original** affidavit of receipt of stamped cigarettes from the manufacturer.

Lines 2a and 2b, Column C: Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

Lines 3a and 3b, Column A: Enter the number of stamps for packs of 20 that are being returned for redemption or spoilage. Enclose stamps or indicia with this claim.

Lines 3a and 3b, Column C: Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

Lines 4a and 4b, Column A: Enter the number of blue or red stamps for packs of 25 that are being returned for redemption or spoilage. Enclose stamps or indicia with this claim.

Lines 4a and 4b, Column C: Multiply the figures in column A by the corresponding rates in column B. Enter the amount of tax paid.

Line 5: Add lines 1 through 4 of column C. Enter the total amount of tax paid here.

Line 6: Multiply the amount on line 5 by .02.

Line 7: Subtract line 6 from line 5. Enter the net refund claimed here.